

# The Accounting Historians Notebook

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## Accounting history at the AECA Tenth Congress

Academy of Accounting Historians

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*viduos en la institucionalizacion de practicas contables: el caso de la renta de la polvora en Nueva Espana (1757-1787)*. Doctoral thesis, Universidad de Sevilla.

Nunez Torrado, Miriam: *El papel de los individuos en la institucionalizacion de practicas contables: el caso de la Renta de la Polvora en Nueva Espana (1757-1787)*. Seminar presentation.

Passola, Josep M: *Els orogens de la Banca Publica. Les Taules de Canvi Municipals*, Sabadell: Editorial Ausa, 1999.

Rodriguez Gonzalez, Ricardo: *La actividad bancaria de Simon Ruiz Embito en sus primeros anos. Sus cuentas con Lope de Median, Regidor de Medina del Campo y con otros familiares y allegados*.

Rubin Cordoba, Fernando: *La contabilidad en el Ayuntamiento de Sevilla*.

Trigos Jurado, Maria Jose: *Administracion y control de los Positos en la segunda mitad del siglo XVIII: su proyeccion al Posito de Estepa*.

Villaluenga de Gracia, Susana: *El cambio de la partida simple a la doble en la Contaduria de la "Santa Iglesia de Toledo" (hacia 1553)*.

The selection committee unanimously chose the book, *Els orogens de la Banca Publica. Les Taules de Canvi Municipals* by Josep Maria Passola. This book provided an extensive and important study, based on primary sources, about the Taules de Canvi of the kingdom of Aragon and especially about Taules de Canvi de Vic. These institutions constituted the first public banks and laws established by the initiative of the city populations were located. The Taula de Canvi of Barcelona was founded in 1401 and served as a model for those established in the mediterranean area.



## Accounting History at the AECA Tenth Congress

As on previous occasions, accounting history was a part of the tenth congress of the AECA in Zaragoza on September 23-25. The congress and the accounting history sessions were a complete success. Twelve presentations were made in three parallel sessions.

Concha Alvarez-Dardet, Juan Banos y Francisco Carrasco: *Diseño e implantación del sistema contable y de control en el proyecto de las nuevas poblaciones de Andalucía y Sierra Morena (1767-1770)*.

Helena Benito Mundet: *La contabilidad de la Harinera La Montserrat durante el periodo de la posguerra*.

Mercedes Calvo Cruz: *Los registros contables del depositario en la administración de los espolios y las vacantes en la diócesis de Canaria*.

Salvador Carmona y Rafael Donoso: *Precios, espíritu de beneficios y sistemas de costes*.

Esteban Hernandez Esteve: *Literatura contable española 1522-1943*.

J. Julian Hernandez Borreguero y Rafael Donoso Anes: *Posibilidades y perspectivas para la investigación histori-co-contable en los fondos del Archivo de la Catedral de*

*Sevilla*.

J. J. Lanero: *Aportaciones contables de un inglés desde Amberes: <A Breffe Instruction> de John Weddington (1567)*.

Fernando Martin Lamouroux: *La crisis de la moneda de vellon en el siglo XVII*.

Ramon Martinez Tapia: *<Le parfait negotiant> de Jacques Savary*.

Miriam Nunez Torrado: *Cambio economico y sistemas de informacion: la renta de la polvora en Nueva Espana*.

Josep Maria Passola: *El nacimiento de la banca publica. Las Taules de Canvi*.

Jorge Tua Pereda, Lorenzo Mate Sadornil y Begona Prieto Moreno: *El Libro de la Obra de la Iglesia de Santo Domingo de Silos*.

The presentation was of major interest to those from other countries as well as Spain and involved subjects from the fourteenth to twentieth century. The subjects were diverse, but many involved public accounting, English accounting, and Spanish accounting. The discussion following the presentations was extensive and interesting.